

**Exhibit A**

Claim Number	Creditor Name	ACR Procedures	Total Filed
13435	AUTOGERMANA INC.	Tax Refund	\$63,729.08
137607	VAZQUEZ VEGA, VICTOR M.	Public Employee, Pension/Retiree & Union Grievance	\$0.00
16728-1	LOPEZ BONELLI, PEDRO R.	Pension/Retiree	\$0.00
17578	PACHECO, AXEL RIVERA	Union Grievance	\$10,680.00
20084	VÉLEZ VÉLEZ, SONIA	Union Grievance	\$0.00
21004	GARCIA MELENDEZ, IRIS G	Union Grievance	\$0.00
28006-1	NIEVES MOURNIER, EMIL	Pension/Retiree	\$0.00
28809	OLIVERO FILOMENO, JOSIAN	Pension/Retiree	\$91,293.48
31767	TORO FELICIANO, JULIO C.	Union Grievance	\$4,984.00
31907	GAONA REYES, JAIME	Tax Refund	\$106,434.94
33085	RUIZ SANTIAGO, ADRIAN A	Union Grievance	\$0.00
33548	COLLAZO RODRIGUEZ, JAIME R.	Union Grievance	\$14,952.00
33984	VIERA-PLANAS, GILBERTO	Tax Refund	\$2,671.32
34842	RIVERA RODRIGUEZ, RICARDO	Union Grievance	\$7,000.00
43262	RODRIGUEZ DE JESUS, JOANNE CECILIA	Public Employee & Pension/Retiree	\$0.00
47307	CINTRON VELAZQUEZ, LUIS I.	Union Grievance	\$0.00
49525	BARRERA RAMOS, LUIS D.	Union Grievance	\$0.00
51746	RAMOS RIVERA, JAVIER	Union Grievance	\$0.00
54820	ROMAN LOPEZ, ADA MARITZA	Public Employee	\$8,700.00
69316	CASIANO JUSINO, MARIA L	Pension/Retiree	\$57,556.53
72230-1	BAEZ DIANA, CARMEN	Pension/Retiree	\$0.00
82617	RODRIGUEZ DAVID, JOORGE	Union Grievance	\$0.00
86303-1	NAZARIO PADRO, DARIO	Public Employee	\$0.00
88303	TOYOTA AUTO CENTRO	Tax Refund	\$11,978.67
88936	MEDINA MUÑIZ, LUIS A.	Union Grievance	\$0.00
103698	PACHECO CAPPAS, HECTOR L	Union Grievance	\$0.00
113853	LOPEZ CARTAGENA, SARA L.	Public Employee & Pension/Retiree	\$0.00
128630	AYALA PACHECO, ABEL C	Union Grievance	\$0.00
130863	COORDINADORA UNITARIA DE TRABAJADORES DEL ESTADO (CUTE), INC.	Union Grievance	\$3,209.30
133425	LOPEZ CARTAGENA, SARA L.	Public Employee & Pension/Retiree	\$0.00
167066	TOLLINCHI BEAUCHAMP, ADIEL	Union Grievance	\$0.00
169902-1	GONZALEZ MARTINEZ, ROBERTO	Pension/Retiree	\$0.00
171832-1	ROSADO CRUZ, GERARDO	Public Employee	\$25,000.00
172185-1	TORO RODRIGUEZ, CARMEN ROSA	Pension/Retiree	\$0.00
172358-1	CARDONA MERCED, VICTOR MANUEL	Public Employee	\$30,000.00
172363-1	ECHEVARRIA, JOSE O.	Public Employee	\$0.00
172390-1	CARRASQUILLO QUINONES, ERNESTO	Pension/Retiree	\$0.00
172503	LOPEZ ORTIZ, MODESTA	Public Employee	\$0.00
174065-1	DIAZ VAZQUEZ, ANGEL FELIX	Public Employee	\$0.00
174446-1	SANTANA VELAZQUEZ, AMARILIS	Pension/Retiree	\$0.00
174451	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF JOSE CRUZ GONZALEZ	Union Grievance	\$530,830.00
174452-1	CASTRO, ELIA E	Pension/Retiree	\$0.00
174481-1	FORNES CAMACHO, FRANCISCO R	Public Employee	\$1,200.00
174509	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF FREDDIE RODRIGUEZ RIVERA	Union Grievance	\$6,625.94

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174511	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF RAUL SOLIS GUZMAN	Union Grievance	\$358,827.85
174515	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF RAUL CASTRO GONZALEZ	Union Grievance	\$4,050.00
174521	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF JORGE MOJICA CRUZ	Union Grievance	\$218,588.00
174522	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF JAIME SOLDEVILA RODRIGUEZ	Union Grievance	\$13,650.00
174524	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF HOWARD RAMIREZ VILLA HERMOSA	Union Grievance	\$267,215.00
174525	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF EDGAR LOPEZ SANCHEZ	Union Grievance	\$519,350.00
174526	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF WANDA MALDONADO LAUREANO	Union Grievance	\$532,163.00
174527	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF JUAN RIVERA LEBRON	Union Grievance	\$100,186.00
174528	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF ARCADIO ARROYO VELAZQUEZ II	Union Grievance	\$511,215.00
174529	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF ARCADIO ARROYO VELAZQUEZ	Union Grievance	\$511,265.00
174530	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF HERIBERTO HERNANDEZ RAMIREZ	Union Grievance	\$635,503.11
174540	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF 39 EMPLOYEES	Union Grievance	\$3,458,378.48
174601	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF BENJAMIN OCASIO - TORRES	Union Grievance	\$654,506.43
174602	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF XAVIER LOPET-BAEZ	Union Grievance	\$166,333.96
174603	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF MARIA ROSADO CRUZ	Union Grievance	\$198,124.00
174604	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF GEORGE PAGAN NEGRON	Union Grievance	\$203,608.00
174605	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF JOHN TORRES ROSARIO	Union Grievance	\$179,864.00
174606	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF JOSE RODRIGUEZ FUENTES	Union Grievance	\$398,792.69
174607	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF GILBERTO ROLDAN MOJICA	Union Grievance	\$79,146.00
174608	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF DANIEL HERNANDEZ GONZALEZ	Union Grievance	\$197,312.19
174651	UNION DE EMPLEADOS DE LA AEP	Union Grievance	\$99,000.00
174652	UNION DE EMPLEADOS DE OFICINA DE AEP ON BEHALF OF COLLECTIVE BARGAINING UNIT EMPLOYEES	Union Grievance	\$25,000.00
174653	UNION DE EMPLEADOS DE LA AEP	Union Grievance	\$350,000.00
174654	UNION DE EMPLEADOS DE LA AEP	Union Grievance	\$15,000,000.00
174655	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF BEATRIZ GANDIA	Union Grievance	\$25,000.00
174656	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF BARGAINING UNIT EMPLOYEES	Union Grievance	\$20,000.00

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174657	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF IVELISSE VAZQUEZ	Union Grievance	\$10,000.00
174659	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF BARGAINING UNIT EMPLOYEE	Union Grievance	\$25,000.00
174663	UNION DE EMPLEADOS DE OFICINA DE AEP ON BEHALF OF BARGAINING UNIT EMPLOYEES	Union Grievance	\$20,000.00
174664	UNION DE EMPLEADOS DE OFICINA DE AEP ON BEHALF OF BARGAINING UNIT EMPLOYEES	Union Grievance	\$20,000.00
174665	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF COLLECTIVE BARGAINING UNIT EMPLOYEES.	Union Grievance	\$25,000.00
174666	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF EDWIN PEREZ MADERA	Union Grievance	\$4,000.00
174667	UNION DE EMPLEADOS DE LA AEP ON BEHALF OF AIDA PEREZ	Union Grievance	\$13,650.00
174832	UNION DE EMPEADOS DE LA AEP ON BEHALF OF NOEL TORRES DAVILA	Union Grievance	\$202,610.00
174896-1	SALDANA, STEVEN	Pension/Retiree	\$0.00
176893-1	JIMENEZ MARTE, MIGUEL	Pension/Retiree	\$0.00
177533-1	BLANCO BERNARD, MARIA ISABEL	Pension/Retiree	\$0.00
177863-1	OQUENDO ROSADO, LYDIA I.	Pension/Retiree	\$0.00
179298	DIAZ MIRANDA, ZORAIDA	Public Employee	\$34,800.00
179431	BARRETO DIAZ, JOSE A.	Pension/Retiree	\$53,365.94
179435	MARRERO FRANCO, DINORA WILDA	Public Employee	\$40,800.00
179436	MORALES VAZQUEZ, MARINA E.	Public Employee	\$70,000.00
179448	MALDONADO LAFUENTE, WALESKA M.	Pension/Retiree	\$48,898.37
179489	DE JESUS RIVAS, IVETTE	Public Employee & Pension/Retiree	\$50,000.00
179490	DE JESUS RIVAS, IVETTE	Public Employee & Pension/Retiree	\$75,000.00
179491	DE JESUS RIVAS, IVETTE	Public Employee	\$75,000.00
179501	TRU OF PUERTO RICO, INC.	Tax Refund	\$193,300.71
179528	SANTIAGO QUIJANO, YZENIA E	Public Employee	\$15,000.00